Amendments to the Claims:

Please cancel claims 1-6

7. (Currently Amended) A method for fabricating a patterned resistor on a substrate, comprising:

patterning two conductive end terminations on and directly contacting the surface of the substrate;

patterning a first layer of resistive material having a first sheet resistance to have a first width and to extend on and directly contacting the surface of the substrate between the two conductive end terminations;

patterning a second layer of resistive material having a second sheet resistance to have a second width, to extend between the two conductive end terminations, and to at least partially overlay the first layer of resistive material; and

patterning one of the first and second layers of resistive material to extend onto the two conductive end terminations, wherein one of the first and second sheet resistances is a low sheet resistance and the other of the first and second resistances is a high sheet resistance, and wherein a ratio of the high sheet resistance to the low sheet resistance is at least ten to one, and wherein the one of the patterns of first and second resistive materials that has the high sheet resistance is substantially wider than the other of the patterns of first and second resistive material.

8.(Original) The patterned resistor according to claim 7, wherein the one of the patterns of first and second resistive materials that has the high sheet resistance is at least 50% wider than the other of the patterns of first and second resistive material.

9. (Original) The patterned resistor according to claim 7, wherein the one of the patterns of first and second resistive materials that has the high sheet resistance is at least 50 microns wider than the other of the patterns of first and second resistive material.

10. (Original) The method according to claim 7, further comprising:
applying the first layer of resistive material by one of screen printing, stenciling, direct writing, and foil lamination; and

applying the second layer of resistive material by one of screen printing, stenciling, direct writing, and foil lamination.

11. (Original) The method according to claim 7, wherein the patterning of the one of the first and second layers of resistive materials to extend onto the two conductive end terminations, comprises patterning the one of the first and second layers of resistive materials that has a low sheet resistance to extend onto the two conductive end terminations.

12. (Original) The method according to claim 7, further comprising fine tuning the patterned resistor using a fine trim kerf that is extended solely into the one of the first and second layers of resistive materials that has a high sheet resistance.

13. (Original) The method according to claim 12, further comprising coarse tuning the patterned resistor using a coarse trim kerf that is extended into the one of the first and second layers of resistive materials that has a low sheet resistance.

14. (Previously Presented) A method for fabricating a patterned resistor on a substrate, comprising:

patterning two conductive end terminations on the surface of the substrate;

patterning a first layer of resistive material having a first sheet resistance to have a first width and to extend on the surface of the substrate between the two conductive end terminations;

patterning a second layer of resistive material having a second sheet resistance to have a second width, to extend between the two conductive end terminations, and to at least partially overlay the first layer of resistive material;

patterning one of the first and second layers of resistive material to extend onto the two conductive end terminations, wherein one of the first and second sheet resistances is a low sheet resistance and the other of the first and second resistances is a high sheet resistance, and wherein a ratio of the high sheet resistance to the low sheet resistance is at least ten to one, and wherein the one of the patterns of first and second resistive materials that has the high sheet resistance is substantially wider than the other of the patterns of first and second resistive material;

fine tuning the patterned resistor using a fine trim kerf that is extended solely into the one of the first and second layers of resistive materials that has a high sheet resistance;

coarse tuning the patterned resistor using a coarse trim kerf that is extended into the one of the first and second layers of resistive materials that has a low sheet resistance;

determining positions of edges of the patterned first and second layers of resistive materials;

using the positions of the edges to determine a large offset side of the patterned resistor that has a larger separation between the edges of the patterned first and second layers of resistive materials; and

starting the fine trim kerf at the large offset side of the patterned resistor.

15. (Original) The method according to claim 14, wherein the coarse trim kerf is cut before the fine trim kerf is cut, and wherein the determining of the larger offset side of the patterned resistor comprises:

measuring increments of the resistance change of the patterned resistor during the coarse trim kerf cut; and

determining the larger offset side from locations of substantial changes of the increments.

Claims 16-18 are cancelled.